S. P. BMS - SCM - II Dak - 15toutober 2019 Regular & ATIXT - OC + 2019 SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI - 90

SAME STATES COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI – 90
REGULAR EXAMINATION – OCTOBER – 2019	
TIME: 2 ½ Hours	MARKS: 75
PROGRAMME : SYBMS SEM - III	
COURSE: STRATEGIC MANAGEMENT	
Q1. A. Fill in the blanks: (Any 8)	(08)
1 can also be referred as strategic planning. (strategy formulation, strategy implementation, strategy evaluation)	
2are set for a definite period of time. (objectives, goals, targets)	
3. Organisational culture is (visible, invisible, difficult)	
Vision is shared across entire (society, organisation, nation)	
5. Mac Donald's is an example of	
6. When the organisation operates operate strategic control technique in environment, it is called as (strategic momentum control, leap control technique, comprehensive	
7. Standards can be either quantitative or (numerical, qualitative, quota)	
8. The term synergy comes from Greek word (energy, synergos, sync)	
9. The define the core competencies of the employees. (style, shared values, skills)	
10. The strategy is also called as expansion strategy. (retrenchment, growth, stable)	
Q1. B. True or False: (Any 7)	(07)
Policies are applicable to all functional areas.	
2. A mission statement must focus on short term objectives of the firm.	
3. Integration strategy decreases the value of the shareholders.	
4. Business ethics is considered with morality in business.	
5. GE refers to General Electric.	

6. Fear of unknown is one of the economic factors for resistance to change.	
7. Strategic analysis is a component of strategic management.	
8. ROI is a measure of financial performance.	
9. Organisation change is a one time process.	
10. BCG Matrix was developed by a French company.	
Q2. A. What is strategic management? Explain its importance.	(08)
B. What is Strategic Business Unit (SBU)? Explain the features of SBU.	(07)
OR	
C. What are business objectives? What are the guidelines in setting business objectives?D. Explain the micro environment of business.	(08) (07)
Q3. A. What is growth strategy? What are reasons for adopting growth strategy?	(08)
B. Discuss the human resource strategies adopted by a firm.	(07)
OR	
C. What are the essentials of turnaround strategy?	(08)
D. Explain in brief the different modes of entry in international business.	(07)
Q4. A. What is BCG Matrix? Explain with the help of a diagram and an example.	(08)
B. Explain 7S Framework.	(07)
OR	
C. What are the reasons for organisational change?	(08)
D. What are the barriers affecting strategy evaluation?	(07)
Q5. Write short notes on: (Any 3)	(15)
a) Explain different types of synergyb) Mission	
c) Features of Corporate Culture	
d) SWOT Analysis e) Advantages of Liquidation Strategy	

E THE TOTAL PROPERTY OF STREET

300 Oct 2019

SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI - 90 REGULAR EXAMINATION - OCTOBER - 2019

TIME: 2 1/2 Hours	
PROGRAMME : SYBMS SEM – III	MARKS: 75
COURSE: ENVIRONMENTAL MANAGEMENT	
Q1. A. Fill in the blanks : (Any 8)	
The material used for containment, protection, handling delivery and pres goods refer to	(08) sentation of
a. packaging, b. a box c. material handling d. containerization	
2. Plants are green because of the presence of pigment called	
a. Glucose b.Nitrogen c.Chlorophyll d. Oxygen	
3. The Environment (protection) Act, 1986 deals with	
a. Water b.Air c. Soil d.All	
4. The term 'eco' is derived from the Greek word	
a. Oikos b.Logia c. Nomos d. Olos	
5. Noise is measured using sound meter and the unit is	
a. Hertz b.decibel c. joule d. sound	
6. One of the best solutions to get rid of non-biodegradable wastes is	
a. Burning b. dumping c. landfilling d. recycling	2 / 20
7. An anemometer is an instrument used for measurement of	
a. Solar radiation b. Wind speed c. Temperature gradient d.Depth in ocean8. Biotic environment includes	
a. producers b.consumers c. decomposers d. all of the above	
One carbon credit is equivalent is equivalent to	
a. 100 tons of carbon reduction b. 10 tons of carbon reduction c. None of the	above
d.1 tons of carbon reduction	1
10. The EIA should be conducted	
a. Before commencement of project b. During the project c. After complete	ion of the
project d.At any time before or after the projecT	DOWN THE PARTY
Q1. B. Match the column: (Any 7)	(07)

Column A	Column B
1. CFC	
2. Water Pollution	a. Global warming
3. Chipko Andolon	b. Earthquake
	c. Ozone Depletion
4. Green consumer	d. Movement of trees
5. Disaster	e. Pillar of sustainability
6. Economy	f. Industrial effluents
7. CO ₂	g. Radiation
Nuclear energy	h. Solar cooker
9. Organic farming	i. Eco friendly shopping
10. Solar Energy	j. No use of pesticides

Q2. (a) Explain the working of the water cycle.	(08)
(b) Explain natural components of the environment.	(07)
OR	
Q2. (a) Explain the biotic components of the environment.	(08)
(b) Give classification of natural resources.	(07)
Q3. Define air pollution. Discuss the causes, effect and solution to control air pollution	. (15)
OR	
Q3. (a) What are the causes of soil pollution.	(08)
(b) Causes and effects of global warming.	(07)
Q4. Explain the importance of Environmental Impact Assessment (EIA).	(15)
OR	
Q4. (a) Short note on Narmada Bachao Andolan.	(08)
(b) Short note on Bhopal Gas Tragedy.	(07)
Q5. Write Short note on: (any 3)	(15)
a. Solar energy	
b. Environment Act	
c. Floods	
d. Causes for deforestation	
e. Eco friendly packaging OR	
	5
Q5. (a) What is green marketing? Why it is important in the present time?	(08)
(b) Discuss the non-conventional energy sources.	(07)

SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI - 90

TIME:2 HRS 30 MINS REGULAR OCTOBER- 2019

PROGRAMMED: S.Y.B.M.S Marks: 75Marks

COURSE: BPEM DATE:

N.B: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q 1. (A) State whether the following statements are True or False: (Any Eight)

8 MARKS

- 1. Entrepreneur fears taking risks.
- 2. An entrepreneur should have good leadership skills.
- 3. Entrepreneurs may find business opportunity through changes in business environment
- 4. SIDBI refinances SFCs that provide finances to small industries.
- 5. Fixed Capital can be raised through Public Issue of Shares.
- 6. An intrapreneur is the owner of the organization.
- A joint stock company is more complicated in formation as compared to a Limited Liability Partnership firm.
- 8. Schumpeter gave a difference between innovator and inventor.
- Commercial bank can provide only term loans to entrepreneurs.
- 10. The focus of social entrepreneurship is on profit maximization

Q 1. (B) Match the following - ANSWER (Any Seven)

7 MARKS

Group 'A'	Group 'B'		
1. Oldest form of Business Ownership	a) Florence Nightingale		
2. Acquisition	b) Easy entry in overseas market		
	c) Attribute listing		
	d) Sole proprietorship		
4. HRM 5. Price	e) Financial analysis		
6. Business Idea	f) Sole Proprietorship		
7. Social Entrepreneur	g) Rural development		
8. Peter Drucker	h) An entrepreneur within the Organization		
9. Milestones	i) Entrepreneur is a 'seeker of change'		
10. NABARD	j) Measurable		

Explain the characteristics of a successful entrepreneur. (A) (2)Explain the need of entrepreneurship Development. (B) Explain the theory of high achievement by Mc Clelland. (C) Explain the role of entrepreneurial culture in economic development. (D) 8 What are the problems faced by women entrepreneurs in India. (A) (3) 7 What are the factors to be considered in EDPs? (B)

	(C)	What are the advantages of franchising to entrepreneurs?	8
	(D)	Discuss the importance of social entrepreneurship.	7
(4)	(A)	What are the qualities of creative people?	8
	(B)	Explain the importance of SWOT analysis	
		OR	-(*)
	(C)	Discuss the steps involved in setting up of a new venture.	8
	(D)	What are the channels of distribution available to an entrepreneur?	7
(5)	(A)	Briefly explain the institutional support available to entrepreneurs in the Area of Financing	8
	(B)	What are the Channels of distribution available to an entrepreneur?	7
		OR	
(5)		Write short notes on: (Any Three)	15
		1. Sources of Working Capital	
		2. Importance of Business Plan	
		3. Methods of Marketing	
		4. Environmental Scanning	
		5. Intrapreneur	

SKM's JASHBHAI MAGANBHAI PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI – 90

REGULAR EXAMINATION - OCTOBER 2019
SEM - III

MARKS: 75

	PROGRAM: SYBMS COURSE: ACCOUNTING FOR MANAGERIAL DECISION Note: 1. All questions are compulsory each carrying 15 marks. 2. Use of only simple calculator is permitted. 3. Working notes should form part of your answer.
	Q.1) A) Choose the correct alternative and complete the statement from the following (8) information: (any 8)
	a) A Balance – Sheet tallies; because: (i) It is based on Double Entry System. (iii) All accounts are computerized. Liabilities. (ii) It is based on Single Entry System. (iv) Total of assets equals to the total of
	b) Debentures is a securities. (i) Ownership (ii) Creditorship (iii) Government (iv) None of the above.
	c) Working capital source of finance is a: (i) Short term Source (ii) Medium term Source (iii) Long Term Sources (iv) None
	d) Which of the following is an item current Assets? (i) Bank Overdraft (ii) Receivables (iii) Outstanding expenses (iv) Short term loans.
1	
	e) An ideal liquid ratio must be
	f) The single most important ratio in case of working capital management is: (i) Current ratio (ii) Liquid Ratio (iii) Stock – working capital ratio equity ratio. (iv) Debt
	g) Right issue is also called as (i) Privileged subscription (ii) Equity Shares (iii) Stock dividend (iv) Bonus shares
4	h) is a regulatory authority over the entire Capital Markets in India. (i) RBI (ii) SEBI (iii) Stock Exchanges (iv) IRDA
1	i) Receivable management deals with collection. (i) Creditors (ii) Debtors (iii) Suppliers (iv) All of these.
	j) Credit evaluation of customer includes approval of (i) character (ii) Capital (iii) Capacity (iv) All of the above.

- Q.1) B) State whether the following statements are TRUE or FALSE. (any 7)
- (i) A balance sheet tallies because of the double entry system of accounting.
- (ii) Bills payable is shown under Quick Liabilities.
- (iii) Stock is an item of Quick assets.
- (iv) Debtors turnover ratio indicates effectiveness of credit policy of an organization.
- (v) According to AS 3, a cash flow statement has to presented in 'T' form.
- (vi) Issue of Preference capital is shown under cash from investing activity.
- (vii) Higher Bank Overdraft means high working capital.
- (ix) when the processing time is not given, calculation of stock of work in progress should
- (x) If the credit sales of the firm are RS. 12,00,000 and the average debtors are Rs. 3,00,000; then the receivables turnover is 4 times.

Q.2) The following is the Balance Sheet of Gold Ltd. As at 31.3.2019

You are required to prepare vertical balance sheet to show the following separately: (i) Total Funds Employed (ii) Proprietor's Fund (iii) Equity Shareholder's funds;

(v) Current Liabilities (vi) Working Capital (vii) Liquid Assets

v) Current Assets (v) Cu		Assets	Rs.
Liabilities Preference Share Capital Ordinary Share Capital Securities Premium General Reserve Profit & Loss A/c Depreciation Reserve: Plant & Machinery Vehicles Long term loans Bank Overdraft Creditors Unpaid Taxes Dividends (unclaimed)	Rs. 36,000 87,000 40,000 40,000 20,000 1,82,000 6,000 10,000 15,000 38,000 4,000 5,02,000	Bills Receivable Prepaid Expenses Bank Cash Preliminary Expenses Capital WIP	25,000 3,01,000 58,000 21,000 42,000 26,000 7,000 1,000 9,000 10,000

Q.2 (a) From the following data prepare Comparative Balance Sheets in Vertical Form for

Q.2 (a) From the following 31st March 2017 & 2018 (Liabilities Share Capital Reserves & Surplus Debentures Other Secured loan	2017 70,002 20,002 20,002 10,002 20,002	2018 80,003 20,003 30,003 20,003 10,003	Assets Building Land Stock Debtors Preliminary expenses	2017 55,002 43,002 25,002 15,002 2,002	80,003 50,003 5,003 10,003 15,003
Bank Overdraft	20,002	1,60,015		1,40,010	1,60,015

Profit & Loss A/c for the year ended 31st March, 2008

Profit & Loss A/c	Rs.	Particulars	Rs.
Particulars	4,00,000	By Sales	20,00,000
To Opening Stock		By Closing Stock	6,00,000
To Purchases	12,00,000	By Closing Brown	
To Wages	2,50,000		
To Factory Overheads	2,50,000		
To Gross Profit c/d	5,00,000		
	26,00,000		26,00,000
To Administrative Expenses	75,000	By Gross Profit b/d	5,00,000
To Selling & Distribution Expense	50,000	By Dividend	30,000
	65,000		
To Depreciation To Interest on Debentures	20,000		
	3,20,000		
To Net Profit c/f			5,30,000
	5,30,000		
To Preference Dividend	15,000	By Balance b/d	2,00,000
To Provision for Tax	1,05,000	By Net Profit b/d	3,20,000
	4,00,000		
To Surplus to balance Sheet	1,00,000		5,20,000
	5,20,000		5,20,000

Q.3) Following is the Balance Sheet of XYZ Ltd. & ABC Ltd As at 31st March, 2019 together with supplementary information for the year ended on that date:

Balance Sheet as at 31st March 2019

(15)

Liabilities	XYZ	ABC	Assets	XYZ	ABC
Paid up Capital Securities Premium P & L A/c Bank Overdraft Sundry Creditors Provision for	2,00,000 1,50,000 12,750 11,250 36,000 20,000	3,50,000 20,000 1,02,000 15,000 58,000 15,000	Computer Software Building Furniture Stock Receivables	30,000 1,20,000 1,29,000 66,000 85,000	50,000 2,00,000 42,000 93,000 1,75,000
Taxation	4,30,000	5,60,000		4,30,000	5,60,000

Tr. C	XYZ Ltd	ABC Ltd
Additional Information	8,40,000	10,50,000
Sales for the year	63,000	1,00,000
Average Stock in Hand	2,10,000	2,50,000
Gross Profit		I de communto

You are required to Rearrange the Balance Sheet of the two Companies and to compute the following accounting ratios and provide your comments:

i) Current Ratio (ii) Acid Test Ratio Turnover ratio v) Proprietary Ratio

iii) Stock Turnover Ratio

iv) Debtors

vi) Stock to Working Capital

vii) Debt-

Equity Ratio

Q.3) The Final Statement of UBER Ltd. For the year 2005 reveal the following information:

Current ratio	1.75:1
Liquid Ratio	1.25:1
Working capital	Rs. 7,50,000
Paid up share Capital	Rs. 10,00,000
Fixed Assets as % of Owners Equity	60%
Debtors Turnover	7 weeks
Returns on Equity Capital	15%
Stock Turnover	4.16 times
G.P. Ratio	25%

On 31st Dec., 2005 there were no current assets other than stock, debtors and bank balance and no liabilities other than share capital and current liabilities. (15)

Prepare financial statements.

Q.4) Following are the summarized Balance Sheet of Fear Ltd. as on 31st March, 2015 and (15)

31st March, 2016.	2016	2015	Assets	2016	2015
Share Capital 12% Debentures 10% Pref. Shares Cap Bank Loan Reserves Profit & Loss A/c Sundry Creditors Bills Payable	2,00,000 1,00,000 50,000 70,000 20,000 50,000 60,000 40,000	2,50,000 80,000 80,000 1,10,000 25,000 60,000 75,000 33,000 7,13,000	Bank Stock Debtors Machinery Furniture Land Building Goodwill	35,000 40,000 90,000 75,000 10,000 1,70,000 1,40,000 30,000 5,90,000	16,000 75,000 1,50,000 60,000 8,000 2,80,000 99,000 25,000 7,13,000

Other Information:

- (a) During the year part of the Building was sold at Book Value.
- (b) During 201+6 Interim Dividend was paid Rs. 10,000 and Income tax was paid Rs. 5,000.
- (c) Depreciation charged during 2016 was Rs. 4,000 on Furniture, Rs. 12,000 on machinery & Rs. 20,000 on Building.
- (d) Part of Machinery was sold for Rs. 15,000 at a loss of Rs. 4,000.

Prepare a Cash Flow Statement as per AS - 3.

OR

Q.4) a) The Board of Directors of RAAZI Ltd. requires you to prepare working capital Estimation for the coming year. The details of the company are as follows: (08)

The number of units being produced currently are 50,000 units per annum.

The Raw Materials cost is Rs. 180 per unit.

The wages cost is Rs. 40 per unit.

The fixed overheads are Rs. 100 per unit. The Selling Price Per unit is Rs. 680.

Other Details are:

- a) Raw Materials are in store on an average for 15 days.
- b) Material in progress is on an average is for 1 month.
- c) Credit allowed by supplier is for 1 month.
- d) Time lag in collection from debtors is 4 months.
- e) Time Lag in payment f wages is 1 month and that of Overheads it is 3 months.
- f) 20% of the output is sold against credit in hand and in Bank is expected to be Rs. 3,00,000.

Also calculate MPBF as per Tandon Committee recommendation, assuming that of the current assets 15% is Core Current Assets.

Q.4) b) HOPE Ltd. is considering relaxing its present credit policy and is in the process of evaluating two proposed policies. Presently the firm has annual credit sales of Rs. 50 Lakhs and accounts receivable turnover ratio of 4 times a year. The current level of loss due to Baddebts is Rs. 1,50,000. The firm is required to give return of 25% on the investment in new accounts receivable. The company's variable cost is 70% of selling price. Given the following information, which is better option?

	Present Policy	Alternate Policy
Annual credit sales (Rs)	50,00,000	60,00,000
Account receivable turnover	4 times	3 times
Baddebts losses (Rs.)	1,50,000	3,00,000

Q.5) a) Features of Trend Analysis.

(8)

b) Distinguish between Cash Flow and Fund Flow statement.

(7)

OR

Q.5) Write short note on: (Any 3)

(15)

- a) Debtors Turnover Ratio.
- b) Window dressing.
- c) Benefits of Ratio Analysis.
- d) Operating cycle.
- e) Credit Rating.

SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON(W), MUMBAI-90 REGULAR EXAMINATION OCTOBER 2019

	:30 Hours		Marks: 75
Program	mme: IT In Business Management – I : SYBMS	Sem – III	
	All questions are compulsory Figures to the right indicate full marks From Q2 to Q4, attempt either "A" and For Q5 attempt either "A" OR "B"	1 "B" OR "C" and "D"	
Q1 A]	Multiple Choice questions (any 8)		(8)
1)	is an organized collect a) Record b) Database	tion of related informa c) Field	d) Character
2)	function calculates the pa	ayment for a loan bases	d on constant payments
	& a constant interest rate. a) PMT b) PPMT c) IMPT		
3)	provides a way to colle	ect, process, store, disp	lay, modify or cancel
	transactions. a) TPS b) ESS c) DSS	d) KMS	
4)		packets and then routes	them towards their
	destination. a) MODEM b) Repeater c) Router d) Gateway		
5)	identify it on a LAN.	is a unique 48 bit numb	per assigned to NIC to
		address e of these	
6)	In public key encryption,	is used.	
	a) Receiver's private keyc) Both a & b	b) Receiver's public ke d) Either a or b	ey
7)	can record individual	keystrokes, web usage	, e-mail addresses,
	personal information, passwords, PfN a) Spam b) Worm	dS, etc.	d) Virus
8)) IPv4 standard has limit of a) 2 ¹⁶ b) 2 ³² c) 2 ⁶⁴	possible addresses. d) 28	
9	a) Decryption is the process of transform b) Authentical	forming cipher text into tion c) Encryption	d) None of these
1	0) Companies deriverev	enue by selling goods,	information or services to
	customers. a) Advertising b) Sales	c) Subscription	d) Transaction

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Q	B	State the foll	owing as True o	r False (any 7)	(7)
	1)		ser is a software a formation resourc	application for retrieving, process on www.	resenting, interacting	g and
	2)	Ubiquity me	ans found everyw	here.		
	3)	The entity w	hose identity need	ds to be proved is called the	e verifier.	
	4)	By default, e	xtension of Excel	worksheet is .WKS		
	5)	The SSL pro	tocol provides da	ta encryption and server au	thentication.	
	6)	IP address is	of 48 bits.			
	7)	MS-DOS is a command lin		itasking computer operating	g system that uses a	
	8)	Spell checking tools.	ng, Grammar chec	cking and Thesaurus togeth	er is called as proof-	-reading
	9)	Neophyte and	d Script kiddie ar	e types of hackers.		
	10)	Paytm, UPI,	BHIM are all e-pa	ayment techniques.		
Q2	[A]] What is Info	rmation system?	Explain its components in c	detail.	(8)
	[B]	What is DBN	MS? Explain its ac	dvantages and disadvantage	es. (7)	
				OR		
	[C]	State and exp	olain the reasons t	for online booking systems		(8)
	[D]	Define Netw	ork topology. Ex	plain star and mesh topolog	gy with a neat diagra	m. (7)
Q3	[A]	Explain the f 1) SQRT() 5) MOD()	following function 2) PMT() 6) ABS()	ns in excel: 3) FLOOR() 7) PROPER()	4) CEILING() 8) LARGE()	(8)
	[B]	Explain Cust	omer Relationshi	p Management (CRM) in d	letail.	(7)
				OR		
	[C]	Difference b	etween Intranet, I	Extranet and Internet		(8)

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(8)
(7)
(8)
(7)
(15)
(15)

Skm's J.M.PATEL COLLEGE OF COMMERCE, GOREGAON(W), MUMBAI - 90.

SEMESTER III END EXAMINATION

SUBJECT: INTRODUCTION TO COST ACCOUNTING

CLASS: SYBMS

MARKS: 75

DURATION: 2 1/2 HOUR

NOTE: ALL QUESTIONS CARRIES 15 MARKS

Q:1 Match the column and rewrite your answer

[8]

Column A	Column B
1. Goodwill writtenoff	(a) Unit x% of normal loss
2. Expenses on issue of shares	(b) Normal cost/ Normal output
3. Normal loss	(c) Office and Administrative overheads
4. Depreciation on computer	(d) Work certified+ work done plus uncertified
5. Unit cost	(e) Income credited only in cost accounting
6. Abnormal loss	(f) Selling and distribution overheads
7. Carriage inward	(g) Expenses debited only in financial accounts
8. Loose-tools written off	(h) Cost of materials
9. Advertising	(i) Factory overheads
10. Notional rent charged to owner	(j) Normal output-Actual output
	(k) Excluded in cost sheet

Q.1(b) state whether the following statements are true or false and rewrite the sentences (any seven out of ten):

- 1. Cost of production = works cost + administrative overheads
- 2. National rent is shown in cost accounts.
- 3. Need for reconciliation arises because of difference in valuation of stock in cost and financial accounts.
- 4. In process costing, abnormal gain in not valued at process cost per unit.
- Under physical unit method of apportionment of joint cost is divided by total units of joint products produced.
- 6. Joint costs refer to the total costs incurred after the split off point.
- While making estimate cost sheet, administrative overheads can be recovered
 As a percentage of works cost.
- 8. prime cost = direct material cost + direct labour cost + direct expenses
- 9. Dividend paid is a financial income.
- 10. In Process costing ,CPU stands for Cost per unit.

$Q:2\,$ M/S XYZ and co. manufacture a chemical which passes through three processes.the following particulars gathered for the month of January,2019

Particulars	Process I	Process II	Process III
No. of the Control of	400	208	168
Materials (in ltr)		18800	6000
Material cost (Rs)	38400	7600	2200
wages(Rs)	7680		5
Normal Loss (% of input)	4	5	5
Scrap sale value(Rs)	-	3 per ltr	
Output transferred to next process	50%	40%	-
Output transferred to warehouse	50%	60%	100%

Overheads are charged @50% of Direct wages. You are required to prepare relevant accounts.

Or

Q:2 The following information is supplied from the costing records of a company.

Particulars	Rs	
Rent	4000	
Maintenance	2400	
Depreciation	1800	
Lighting	400	
Insurance(stock)	2000	
Employer's contribution to PF	600	
Energy	3600	
Supervision	6000	

Particulars	Department A	Department B	Department C	Department D
Floor space (sq mtr)	150	110	90	50
Total number of workers	24	16	12	8
Total Direct wages (rs)	8000	6000	4000	6000
Cost of machinery (rs)	24000	18000	12000	
Stock of goods (rs.)	15000	9000	6000	-

Prepare statement showing apportionment of costs to various departments

Q:3The following information relating to A to Z item, value closing stock on 31-12-18 applying

- 1) FIFO
- 2) Weighted Average method

5000 units @ Rs 14 Stock (kgs) on 1st December 2. Purchases(kgs) 4200 units @ Rs 13

On 18.12.18 3800 units @ Rs 9 (i) On 23.12.18 (ii)

3. Sales(kgs)

1200 units On 7.12.18 (i) 2600 units 16.12.18 (ii) 1800 units 19.12.18 (iii) 3400 units 30.12.18 (iv)

OR

Q:3 A) G. Ltd. Produces a product which has a monthly demand of 4,000 units. The product requires a component X which purchased at Rs 20. For every finished product, one unit of component is required. the ordering cost isRs. 120 per order and the holding cost is 10% p.a. you are required to calculate the economic order quantity.

Q:3 B) Calculate total weekly remuneration of workers A,B,and C on the basis of following information

1 standard production for each worker: 1000 units

: 10 paise per unit 2. Rate of wage

- 3. Bonus Rs.5 for each 1%increase over 90% of standard output
- 4. Dearness allowance per week Rs.100 per month
- 5. Output of A-850 units ; B-900 Units ; C-960 Units

Q:4 Dunkel ltd started a factory in Navi Mumbai on 1st April 2018. Following details are furnished about it's activity during the year ended 31st March 2019.

Raw Material consumed - 40,000 units @ Rs.7 per unit

Direct wages:

a)skilled worker Rs.9 per unit

b) skilled worker Rs.6 per unit

Royalty (on raw material consumed) Rs.3 per unit

Works overheads @Rs 8 per machine hour.

Machine Hours worked :25,000

Office overheads at 1/3rd of Works cost

Sales commission @Rs4 per unit

Units produced 40,000

Stock of units at the end :4000 units to be valued at cost of production per unit

Sale price is Rs50 per unit .

Prepare cost sheet showing the various elements of cost both in total and per unit.

Or

Q:4 Given below is the trading and profit and loss account of Vikas electronics for the accounting year 31.3.2019

Banklanda va	Rs	Particulars	Rs
Particulars	3,00,000	By sales (2,50,000 units)	7,50,000
To material consumed To wages	2,00,000		
To factory expenses	1,20,000		
To office expenses	40,000		
To selling and distribution expenses	80,000		
To net profit	10,000		
	7,50,000	t t of the dust of Do	7,50,000

Normal output of a factory is 2,00,000 units. Factory overheads are fixed upto Rs. 60,000 and office expenses are fixed .selling and distribution expenses are fixed to the extent of Rs. 50,000; the rest are variable.

Prepare cost statement and statement of reconciling profit as per cost accounts and financial accounts.

Q:5 A)Distinguish between "Financial Accounting Vs. Cost Accounting "

B) what are the essential features of cost accounting.

Or

Q:5 Short notes (3/5)

[15]

- 1. System of wage payment & Incentives
- 2. EOQ.
- 3. Target costing
- 4. Time rates system.
- 5. JIT

SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI – 90 REGULAR EXAMINATION – OCTOBER – 2019

TIME: 2 1/2 Hours	MARKS: 75
PROGRAMME : SYBMS SEM – III	
COURSE: RECRUITMENT AND SELECTION (HR)	
Q1. A. Fill in the blanks : (Any 8)	(08)
is the process to discover the sources of manpower to meet	the
requirements of the department.	
(selection, recruitment, job analysis)	
2. A is a form of public speaking.	
(presentation, skill, interview)	
3. Job rotation means moving of from job to job.	
(employee, work, tasks)	
4 refers to the meeting through a telecommunication medium	n.
(broadcasting, pre-screening, teleconferencing)	
5. When promotion is made without increase in salary, it is called	
promotion. (dry, higher, lead)	
6. Selection is a process.	
(negative, positive, neutral)	
7. Campus recruitment is source of recruitment.	
(internal, external, easy)	
8. CV refers to	
(curriculum vitae, circular vitae, complete vitae)	
9. Aptitude test measures the of the candidate.	
(ability, beauty, typing speed)	
10. A is either a physical or electronic location on which job are posted. (website, notification, job board)	opportunities
Q1. B. True or False : (Any 7)	(07)
1. Job Description and Job Specification are an outcome of Job Analysi	S.
2 Employee should leave the job without informing his/her seniors.	
3 Exit interviews are taken only to find out the employees is leaving th	e company and
not for creating a favourable image of the company or to make sound	HR policies.

5. Job enlargement means horizontal expansion of the job.	
6. E-recruitment is modern method of recruitment.	
7. Group discussion is an individual activity.	
8. Negotiations skills are important for an individual.	
9. Transfer is an external source of recruitment.	
10. Recruitment is also known as hiring.	
Q2. Answer the following:	
A. Define job design. Explain the modern technique of job design.	(15)
OR	
B. What is recruitment? What are the internal and external sources of recruitment?	(15)
Q3. Answer the following:	
A. What are the objectives of interview? Explain in brief the various types of interview conducted in the organisation.	iews (15)
 OR	- N
B. i) What is an application blank and what are its contents?	(08)
ii) Explain the different types of selection tests.	(07)
O4 Answer the following:	
Q4. Answer the following:	(15)
A. What is induction? Explain formal and informal induction. OR	V2
	(08)
B. i) Discuss the current trends in recruitment and selection.	(07)
ii) Explain the types of socialisation.	(01)
Q5. Answer the following:	(00)
A. i) Discuss the techniques to be followed while quitting a job. ii) State the importance of exit interview.	$\begin{array}{c} (08) \\ (07) \end{array}$
OR	
B. Write Short Notes on: i) Do's and Don'ts of Group Discussion. ii) Soft Skills. iii) Fundamentals of Business Etiquettes.	(15)
iii) Fundamentals of Business Enqueues.	2

4. Panel interview is same as individual interview.

SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI - 90

REGULAR EXAM OCTOBER 2019

TIME :2 HRS 30 MIN PROGRAMME: S.Y.B.M.S COURSE: EQUITY AND DEBT MARKET SEMESTER III

Marks: 75M

N.B: (1) All questions are co	
(2) Figures to the right	
Q.1A) Fill in the blank (Any Eight)	(08)
1 is the fund	tion of financial system. (Saving function, Nationalization of financial
institutions, Establishment	of Development banks, Intermediaries control)
2. CRR stands for	(Cash reference ratio, Cash reserve ratio, Credit reference rate)
3 have the	e right to share the profits of the company in the form of dividend (cash) and
bonus shares.(Preference s	nares, Equity shares, Debentures, Stock spilt)
4. Debt instruments which ha	we a maturity of less than 1 year at the time of issue are called
instruments. (Debt, Equity	Money Market, Financial) (is current price of a bond, is coupon payment of bond, is related to price
	(Is current price of a bond, is coupon payment of cond, is really
of bond)	prospectus, which does not have details of either price or number of shares
6. Is a	nt of issue.(Red Herring Prospectus, Sweat equity, Abridged Prospectus, Book
L. Olding V	
building)	nized market for the purchase and sale of securities of joint stock companies,
government and semi-gov	Bodies (Capital Market, Money Market, Secondary Market, Stock Exchange)
8are those inve	stors or the brokers for that matter who believe that the share price is
going to upwards. (Bu	lls, Bear, Stags, Jobber)
9 The central banking functi	ons in India are performed by the(Central Bank of India,
Reserve Bank of India, St.	te Bank of India, Punjab National Bank)
10. refers to a va	uation of a firm's current share price compared to its earnings per share (EPS).
(P/E ratio, ROE, EPS, Div	idend vield)
Q.1 B) Match the Column (Any Sev	en) (07)
Column A	Column B
1.Financial Market	a. Return on equity
2 Merchant banking	b. Unable to make payment
3-SEBI	c. Inability of the opposite party to deliver
4.ESOPd.	d. Employee stock option plan
5.Bear	e. Fall in price f. Capital Market and Money Market
6.ROE	g. Fee based services
7.Default risk	h. Investor protection
8. Counter party risk	i. Converts to common shares
9.Convertible bonds 10.Cost of debt	i. Interest rate
10.Cost of debt	
Q.2 A) Explain in detail the organize	and unorganized financial markets (08)
B) Explain the concept of Bond	and its various types (07)
b) Explain the convept of Date	
	OR
Q.2 P) Elaborate the features of Prin	ary market (08)
Q) State the importance of Debt	
2	
Q.3 A) What are the various function	s of the stock exchange? (08)
B) Explain the role of Merchant	banker and services offered by them in primary market. (07)



(08) Q.3 P) What are the advantages and disadvantages of listing of securities? (07)Q) State the meaning of IPO and explain its process. (08)Q.4 A) Define Prospectus and explain the various types of prospectus. (07)B) State the differences between Primary market and Secondary market

OR

- Q.4 P) What is the value of bond Of Rs. 20,000 with a 10% coupon rate, 5 years of maturity. The required rate of return is 12%. What is the current value of the debenture? If the current market price of the bond is Rs. (08)22,000, will the purchase of the debenture preferable?
 - Q) The balance sheet of PQR Ltd. as on 31.03.2018 is given below. Calculate net asset value per equity share of (07)the company.

			Amount
Liabilities Equity Share Capital General reserves Profit and Loss Account Provident Fund Creditors	1,00,000 50,000 35,000 90,000	Assets Land and building Machinery Investment Debtors Stock Cash and Bank	2,50,000 1,50,000 90,000 1,00,000 75,000 50,000
Provision for taxation Total	7,15,000		7,15,000

Additional Information:

Machinery valued at Rs. 1,00,000 in the market. Reserve for bad debts Rs.5,000, Goodwill to be valued at Rs. 50,000. Investment market value is Rs. 50,000. Land and Building are valued at Rs. 3,00,000 in the market.

Equity shares are of Rs. 100 each

- Q.5 A) The beta coefficient of ABC ltd. is 1.5 The company is maintaining 10% growth rate in dividend and earnings. The last dividend was Rs. 5 per share. The risk free return is 12% while the return on market portfolio is 18%. The current market price of a share is Rs. 45. Calculate returns using CAPM and the intrinsic value of the (08)share using Dividend Model.
 - B) The risk free rate of return is 15%. Calculate market returns and expected return for various sector using CAPM.

	The forting the	Dividend	Market Price	Beta
Investment sector	Initial Price	Dividend	60	0.7
P	30	5	50	0.8
	40	5	140	0.6
R	50	5	1010	0.98
C	1000	150	1010	

(15)

OR

- Write short notes: (Any Three) Q.5
 - a) SEBI
 - b) Role of Capital Market
 - c) Money Market
 - d) RBI
 - e) Open market operations

SKM's J.M. PATEL COLLEGE OF COMMERCE, GOREGAON (W), MUMBAI – 90 REGULAR EXAMINATION – OCTOBER – 2019

TIME: 2 ½ Hours MARKS: 75

PROGRAMME: SYBMS SEM IV

& LEADERSHIP

COURSE: MOTIVATION

01		Fill in the blanks. (Any 8)	8 marks
	1.	leader is all about change.	
	2.	generation is influenced by family and religion.	
	3.	Millennials are born from years.	
	4.	leadership is expressed through technologies.	
	5.	Motivation is derived from word.	
	6.	Activity of Influencing people to strive is known as	
	7.	helps to develop teamwork in organization.	
		world refers to countries of Asia and Middle East.	
	9.	is more often a source of conflict then synergy.	
	10	developed path goal theory.	
	В.	State whether following statements are true or false. (Any 7)	7 marks
	1.	There should be no strong bond between employee and organization.	
	2.	Employee gets bored by performing root job.	
	3.	Incentives do not involve financial incentives.	
	4.	Transformational leader inspires others.	
	5.	Theory Z is integrated model of motivation.	
	6.	Creativity goes hand in hand with innovation.	
		Beaurocratic style is also called as participative style.	
	8.	Facebook is not committed to its product.	
	9.	The core value of traditionalist is personal growth, youth, team etc.	
	10.	Liaison performs symbolic legal or social duties.	
Q2	а.	Define motivation. Explain its Importance?	8 marks
	b.	Explain theory Z in detail??	7 marks
		OR	
	a.	Define motivation. Explain its features?	8 Marks
	b.	Explain four drive model of motivation?	7 marks
		Explain generation differences in work life balance?	8 marks
	b.	Explain 6 components of work life balance?	7 marks
		OR	
	a.	Distinguish between east VS west motivation	8 Marks
	b.	Explain Traits of effective leader?	7 marks
Q4.	a.	Define leadership explain its styles?	8 marks
	b.	Explain Strategic Leaders and its Qualities?	7 marks
		OR	
	ā.	Write a short note on Ratan Tata?	8 Marks
	b.	Explain online leadership?	7 marks
Q5.	a.	Explain the concept of Team Leadership?	8 marks
	b.	Explain organization methods to enhance creativity?	7 marks

1

- Q.5. Write short notes on (Any 3)
 - 1. Vroom's expectancy theory.
 - 2. Path Goal Theory.
 - 3. Narayan Murthy.
 - 4. Non-Financial incentives.
 - 5. Self Leadership.

ALL THE BEST

15 marks

